

Relocation Allowances

§ 302-1.213

(e) An employee assigned under the Government Employees Training Act (5 U.S.C. 4109).

§ 302-1.204 Must my agency authorize a TCS when I am directed to perform a long-term assignment at a temporary official station?

No. Your agency determines the conditions under which a TCS is necessary to accomplish the purposes of the Government effectively and economically.

§ 302-1.205 Under what circumstances will my agency authorize a TCS?

Your agency will authorize a TCS when:

(a) You are directed to perform a long-term assignment at another duty station;

(b) Your agency otherwise could authorize temporary duty travel and pay travel allowances, including payment of subsistence expenses, under chapter 301 of this subtitle for the long-term assignment;

(c) Your agency determines it would be more advantageous, cost and other factors considered, to authorize a TCS; and

(d) You meet any additional conditions your agency has established.

§ 302-1.206 If my agency authorizes a TCS, do I have the option of electing payment of temporary duty travel allowances instead?

No.

§ 302-1.207 How long must my assignment be for me to qualify for a TCS?

Not less than 6 months, nor more than 30 months.

§ 302-1.208 What is the effect on my TCS reimbursement if my assignment lasts less than 6 months?

Your agency may authorize a TCS only when a long-term assignment is expected to last 6 months or more. If your assignment is cut short for reasons other than separation from Government service, you will be paid TCS expenses.

§ 302-1.209 What is the effect on my TCS reimbursement if my assignment lasts more than 30 months?

If your assignment exceeds 30 months, your agency must permanently assign you to the temporary official station or return you to your previous official station. Your agency may not pay for nontemporary storage or property management services incurred after the last day of the thirtieth month. Your agency must pay the expenses of returning you and your immediate family and household goods to your previous official station unless you are permanently assigned to your temporary official station.

§ 302-1.210 Is there any required minimum distance between an official station and a long-term assignment location that must be met for me to qualify for a TCS?

No. Your agency may establish the area within which it will not authorize a TCS.

§ 302-1.211 Must I sign a service agreement to qualify for a TCS?

No.

§ 302-1.212 What is my official station during my long-term assignment?

Your official station is the location of your long-term assignment.

EXPENSES PAID UPON ASSIGNMENT

§ 302-1.213 What expenses must my agency pay for a TCS upon my assignment?

Your agency must pay the following:

(a) Travel, including per diem, for you and your immediate family under part 302-2 of this chapter;

(b) Transportation and temporary storage of your household goods under part 302-8 of this chapter;

(c) Transportation of a mobile home instead of transportation of household goods under part 302-7 of this chapter;

(d) A miscellaneous expenses allowance under part 302-3 of this chapter;

(e) Transportation of a privately owned vehicle(s) under part 302-10 of this chapter; and

(f) A relocation income tax allowance under part 302-11 of this chapter for additional income taxes you incur on payments your agency makes under

§ 302-1.214

the authority of this section and § 302-1.214 for your relocation expenses.

§ 302-1.214 What expenses may my agency pay for a TCS upon my assignment?

Your agency may pay the following:

- (a) Househunting trip expenses under part 302-4 of this chapter; and
- (b) Temporary quarters subsistence expenses under part 302-5 of this chapter.

EXPENSES PAID DURING ASSIGNMENT

§ 302-1.215 If my agency authorizes a TCS, will it pay for nontemporary storage of my household goods?

Yes, when nontemporary storage is necessary. Nontemporary storage expenses include necessary packing, crating, unpacking, uncrating, transporting to and from place of storage, charges while in storage, and other necessary charges directly related to storage.

§ 302-1.216 How long may my agency pay for nontemporary storage of household goods?

For the duration of your long-term assignment.

§ 302-1.217 Is there any limitation on the combined weight of household goods I may transport or nontemporarily store at Government expense?

Yes, the maximum combined weight is 18,000 pounds net weight. If you transport and/or nontemporarily store household goods in excess of the maximum weight allowance, you will be responsible for any excess cost.

§ 302-1.218 What are the income tax consequences if my agency pays for nontemporary storage of my household goods?

You will be taxed on the amount of nontemporary storage expenses your agency pays. However, your agency will pay you a relocation income tax allowance under part 302-11 of this chapter for substantially all of the additional Federal, State and local income taxes you incur on the expenses your agency pays.

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§ 302-1.219 Will my agency pay for property management services when I am authorized a TCS?

Yes. Your agency will reimburse you directly for expenses you incur or make payments on your behalf to a relocation services company, if you so choose. The term “property management services” refers to a program provided by a private company for a fee, which assists you in managing your residence at your previous official station as a rental property. Services provided by the company may include, but are not limited to, obtaining a tenant, negotiating a lease, inspecting the property regularly, managing repairs and maintenance, enforcing lease terms, collecting the rent, paying the mortgage and other carrying expenses from rental proceeds and/or funds of the employee, and accounting for the transactions and providing periodic reports to the employee.

§ 302-1.220 What is the property for which my agency will pay for property management services?

Only your residence at your previous official station.

§ 302-1.221 How long will my agency pay for property management services?

For the duration of your long-term assignment.

§ 302-1.222 What are the income tax consequences when my agency pays for property management services?

You will be taxed on the amount of property management expenses your agency pays, whether it reimburses you directly for your expenses or pays a relocation services company to manage your residence. However, your agency will pay you a relocation income tax allowance under part 302-11 of this chapter for substantially all of the additional Federal, State and local income taxes you incur on the expenses your agency pays. You may wish to consult with a tax advisor to determine whether you will incur any additional tax liability, unrelated to your agency's payment of your property management expenses, as a result of maintaining your residence as a rental property.